

REVISED NOVEMBER 1997

## LIMITATIONS OF INDIRECT COSTS ON ARS EXTRAMURAL AGREEMENTS

	Specific Cooperative Agreements	Grants and Assistance Type Cooperative Agreements	Research Support Agreements
State Cooperative Institutions	No Indirect Costs are Allowed (1)	Negotiated Indirect Cost Rate Not to Exceed the Audited Rate of Any Federally Recognized Audit Agency	Negotiated Indirect Cost Rate Not to Exceed 10 Percent of Total Direct Costs (2)
Nonprofit Institutions Other than State Cooperative Institutions	Negotiated Indirect Cost Rate Not to Exceed 10 Percent of Total Direct Costs (3)	Negotiated Indirect Cost Rate (No Statutory Limitation)	
Institutions Other than State Cooperative Institutions and Nonprofit Institutions	Negotiated Indirect Cost Rate Not to Exceed the Audited Rate of Any Federally Recognized Audit Agency	Negotiated Indirect Cost Rate Not to Exceed the Audited Rate of Any Federally Recognized Audit Agency	

(1) 7 USC 3319, Restrictions on Treatment of Indirect Costs and Tuition Remission

(2) 7 USC 3319a, Cost-reimbursable Agreements

(3) PL 101-161, Rural Development, Agriculture, and Related Agencies Appropriations Act, 1990, Section 616